JUL 24 2007 BY THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of : Confirmation No. 9267

Tomohiko TANIGUCHI : Attorney Docket No. 2005_0955A

Serial No. 10/540,977 : Group Art Unit 2615

Filed June 27, 2005 : Examiner Devona E. Paulk

METHOD OF SETTING AUDIO OUTPUT LEVEL

AND DEVICE THEREFOR : Mail Stop: Amendment

AMENDMENT

THE COMMISSIONER IS AUTHORIZED TO CHARGE ANY DEFICIENCY IN THE EES FOR THIS PAPER TO DEPOSIT 4CCOUNT NO. 23-0975

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

In response to the Office Action of May 3, 2007, please amend the above-identified U.S. Patent application as follows: